



## Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

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Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

**Member State: Finland**

**Date: 30/09/2020**

DD/MM/YYYY

*The information is to be provided in the cover page only*

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***Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.***

***Not applicable: M ; Not available: L***

***For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.***

**Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data**

Member State: Finland Data are in ...(millions of units of national currency) Date: 30/09/2020	ESA 2010 codes	2016	2017	Year 2018	2019	2020
		final	half-finalized	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	S.13	-3 694	-1 474	-2 010	-2 310	-17 954
- Central government	S.1311	-5 713	-4 039	-2 876	-2 896	-16 756
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-898	-452	-2 000	-2 725	-1 045
- Social security funds	S.1314	2 917	3 017	2 866	3 311	-153
		final	half-finalized	half-finalized	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		137 420	138 422	139 327	142 539	163 254
<i>By category:</i>						
Currency and deposits	AF.2	874	908	787	901	
Debt securities	AF.3	104 656	106 611	106 787	108 042	
Short-term	AF.31	5 448	8 694	6 508	8 674	
Long-term	AF.32	99 208	97 917	100 279	99 368	
Loans	AF.4	31 890	30 903	31 753	33 596	
Short-term	AF.41	5 467	4 678	3 864	3 634	
Long-term	AF.42	26 423	26 225	27 889	29 962	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	9 017	9 214	9 863	10 314	11 261
<b>Interest (consolidated)</b>	D.41 (uses)	2 371	2 265	2 086	1 938	1 671
<b>Gross domestic product at current market prices</b>	B.1*g	217 518	225 933	233 664	240 556	232 563

(1) Please indicate status of data: estimated, half-finalized, final.

**Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit**

Member State: Finland	Year					
Data are in ...(millions of units of national currency)	2016	2017	2018	2019	2020	
Date: 30/09/2020						
<b>Working balance in central government accounts</b>	-4 637	-3 678	-465	-1 646	-17 503	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
Financial transactions included in the working balance	-887	-822	-3 030	-472	1 301	
Loans, granted (+)	151	212	170	225	437	
Loans, repayments (-)	-616	-716	-2 528	-85	-98	
Equities, acquisition (+)	226	108	93	11	1 457	
Equities, sales (-)	-328	-70	-1 058	-128	0	
Other financial transactions (+/-)	-320	-356	293	-495	-495	
of which: transactions in debt liabilities (+/-)	315	354	960	54	54	
of which: net settlements under swap contracts (+/-)	-635	-710	-675	-549	-549	
Detail 1	0	0	8	0		
Detail 2	-635	-710	-683	-549		
Non-financial transactions not included in the working balance	70	82	87	41	41	
Detail 1	70	82	87	41		Reinvested earnings on FDI and mutual funds
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-234	5	110	-365	0	
Other accounts receivable (+)	-239	451	531	103	448	
Detail 1	35	166	452	173		Time-adjustments of taxes, subsidies and EU-grants
Detail 2	-274	285	79	-70		Other accounts receivable, other
Other accounts payable (-)	5	-70	10	83	0	
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-51	-225	-298	-526	-526	
Detail 1	-3 507	-3 366	-3 653	-3 823		Initial (before transfers to budget) net lending of other central government units
Detail 2	3 456	3 141	3 355	3 297		Transfers from other central governments units to the budget, net
Other adjustments (+/-) (please detail)	260	218	179	-114	-518	
Detail 1	-48	-60	-42	-42		Debt cancellation/assumption
Detail 2	583	797	546	71		The impact of the difference in the recording of deferrable budgetary appropriations
Detail 3	-141	-410	-228	-45		Superdividends (ml. Metsähallitus) and withdrawals of equity
Detail 4	-109	-67	-13	0		PPP
Detail 5	-133	-52	-158	26		Other known differences between working balance and B.9
Detail 6	35	36	30	27		Difference between interest received (+) and accrued (-)
Detail 7	73	-27	44	-150		Residual
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-5 713</b>	<b>-4 039</b>	<b>-2 876</b>	<b>-2 896</b>	<b>-16 757</b>	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit**

Member State: Finland Data are in ...(millions of units of national currency) Date: 30/09/2020	2016	2017	Year 2018	2019	2020
<b>Working balance in state government accounts</b>	M	M	M	M	
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)	
Financial transactions included in the working balance	M	M	M	M	
Loans (+/-)	M	M	M	M	
Equities (+/-)	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Non-financial transactions not included in the working balance	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Other accounts payable (-)	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Working balance (+/-) of entities not part of state government	M	M	M	M	
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Other adjustments (+/-) ( <i>please detail</i> )	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
<i>Detail 3</i>					
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	M	M	M	M	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit**

Member State: Finland	2016	2017	Year 2018	2019	2020	
Data are in ...(millions of units of national currency)						
Date: 30/09/2020						
<b>Working balance in local government accounts</b>	3 422	3 960	2 666	2 339		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-2 868	-3 203	-3 701	-4 143		
Detail 1	51	46	47	49		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
Detail 2	-3 339	-3 528	-4 085	-4 550		Investments of municipalities and joint municipal authorities not included in the working balance
Detail 3	57	42	42	42		Capital transfers, net, not included in the working balance
Detail 4	-8	-12	-13	-8		Interest expenditure of financial leases
Detail 5	333	208	267	282		Aquisitions less disposals of non-produced assets
Detail 6	38	41	41	42		Reinvested earnings of mutual funds recorded as property income of S.1313
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	-183	168	16	147		
Detail 1	-183	168	16	147		Time adjustment of income tax and difference due to source
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	-461	-461	-460	-472		Working balance of quasi-corporations classified outside S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	-448	-478	-371	-458		
Detail 1	42	40	34	34		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
Detail 2	-490	-518	-405	-492		Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	-360	-438	-150	-138		
Detail 1	-67	-140	-41	-23		The effect of revaluation items in the working balance, net
Detail 2	-314	-458	-481	-481		Realised holding gains relating to disposals of fixed capital and non-produced assets (land) recorded in the working balance
Detail 3	121	184	198	247		Rents of financial leases included in the working balance
Detail 4	0	0	0	0		Other known differences between working balance and EDP B.9
Detail 5	-100	-24	174	119		Residual
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-898</b>	<b>-452</b>	<b>-2 000</b>	<b>-2 725</b>		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit**

Member State: Finland	Year				
Data are in ...(millions of units of national currency)	2016	2017	2018	2019	2020
Date: 30/09/2020					
<b>Working balance in social security accounts</b>	383	645	737	604	Working balance of pension insurance companies and other social security funds than employment pension s
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	
Financial transactions included in the working balance	M	M	M	M	
Loans (+/-)	M	M	M	M	
Equities (+/-)	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	
Detail 1					
Detail 2					
Non-financial transactions not included in the working balance	754	1 031	968	1 132	
Detail 1	-237	3	-4	49	Investments, net of output for own final use
Detail 2	991	1 028	972	1 083	Reinvested earnings of mutual funds recorded as property income
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	
Other accounts receivable (+)	-16	-68	-12	11	
Detail 1	-16	-68	-12	11	S13149 time adjustments of received social contributions
Detail 2					
Other accounts payable (-)	M	M	M	M	
Detail 1					
Detail 2					
Working balance (+/-) of entities not part of social security funds	M	M	M	M	
Net lending (+)/ net borrowing (-) of other social security bodies	15	-507	-663	-960	Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
Detail 1	564	150	38	-222	Social contributions and benefits, property income and cost (interest, dividend, real estate), P.22, D.11, D.12
Detail 2	12	-2	-14	45	Investments, net output for own final use
Detail 3	-561	-655	-687	-783	Current and capital transfers, net
Other adjustments (+/-) (please detail)	1 781	1 916	1 836	2 524	Adjustments to the working balance of pension insurance companies and other social security funds
Detail 1	-2 309	-6 415	1 057	-3 538	Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related income)
Detail 2	3 412	7 557	273	5 224	Net change in technical pension provisions
Detail 3	602	605	637	869	Pension benefits -related cost clearing transfers between pension providers
Detail 4	16	17	17	16	Adjustment for interests not considered in the working balance (relates to S.13149)
Detail 5	60	152	-148	-47	Residual
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>2 917</b>	<b>3 017</b>	<b>2 866</b>	<b>3 311</b>	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)**

Member State: Finland Data are in ...(millions of units of national currency) Date: 30/09/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>3 694</b>	<b>1 474</b>	<b>2 010</b>	<b>2 310</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>162</b>	<b>8 959</b>	<b>-3 336</b>	<b>651</b>
Currency and deposits (F.2)	-1 284	2 840	-2 603	-2 130
Debt securities (F.3)	-2 602	-1 555	169	-4 881
Loans (F.4)	-1 173	-2 515	-2 966	176
Increase (+)	2 114	2 003	2 266	2 701
Reduction (-)	-3 287	-4 518	-5 232	-2 525
Short term loans (F.41), net	367	-820	78	300
Long-term loans (F.42)	-1 540	-1 695	-3 044	-124
Increase (+)	2 114	2 003	2 266	2 701
Reduction (-)	-3 654	-3 698	-5 310	-2 825
Equity and investment fund shares/units (F.5)	5 742	5 770	2 644	5 238
Portfolio investments, net <sup>(2)</sup>	5 806	6 185	3 881	5 476
Equity and investment fund shares/units other than portfolio investments	-64	-415	-1 237	-238
Increase (+)	562	257	1 354	333
Reduction (-)	-626	-672	-2 591	-571
Financial derivatives (F.71)	0	0	2 068	2 450
Other accounts receivable (F.8)	-510	4 441	-2 636	-197
Other financial assets (F.1, F.6)	-11	-22	-12	-5
<b>Adjustments <sup>(3)</sup></b>	<b>-859</b>	<b>-9 214</b>	<b>2 702</b>	<b>838</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	471	-5 345	0	0
Net incurrence (-) of other accounts payable (F.8)	-1 407	-3 837	3 077	856
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-10	-7	-5	-9
Issuances above(-)/below(+) nominal value	-251	-24	107	-414
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	41	89	-28	117
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	297	-90	-33	288
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	-416	0
<b>Statistical discrepancies</b>	<b>-106</b>	<b>-217</b>	<b>-471</b>	<b>-587</b>
Difference between capital and financial accounts (B.9-B.9f)	-407	-215	-266	-395
Other statistical discrepancies (+/-)	301	-2	-205	-192
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>2 891</b>	<b>1 002</b>	<b>905</b>	<b>3 212</b>

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)**

Member State: Finland Data are in ... (millions of units of national currency) Date: 30/09/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>5 713</b>	<b>4 039</b>	<b>2 876</b>	<b>2 896</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-2 480</b>	<b>-1 755</b>	<b>-4 439</b>	<b>-824</b>
Currency and deposits (F.2)	-1 253	-712	-646	-58
Debt securities (F.3)	-255	59	-70	-220
Loans (F.4)	-1 311	-1 516	-3 491	-549
Increase (+)	243	257	283	296
Reduction (-)	-1 554	-1 773	-3 774	-845
Short term loans (F.41), net	0	0	0	169
Long-term loans (F.42)	-1 311	-1 516	-3 491	-718
Increase (+)	243	257	283	296
Reduction (-)	-1 554	-1 773	-3 774	-1 014
Equity and investment fund shares/units (F.5)	586	-167	-134	476
Portfolio investments, net <sup>(2)</sup>	840	187	1 289	455
Equity and investment fund shares/units other than portfolio investments	-254	-354	-1 423	21
Increase (+)	372	257	1 168	333
Reduction (-)	-626	-611	-2 591	-312
Financial derivatives (F.71)	0	0	-683	-877
Other accounts receivable (F.8)	-247	581	585	404
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-1 235</b>	<b>-1 013</b>	<b>341</b>	<b>-533</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-972	-623	0	0
Net incurrence (-) of other accounts payable (F.8)	-372	-376	298	-569
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-10	-8	-5	-9
Issuances above(-)/below(+) nominal value	-251	-24	107	-414
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	71	132	6	146
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	299	-114	-65	313
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>366</b>	<b>-181</b>	<b>-92</b>	<b>-126</b>
Difference between capital and financial accounts (B.9-B.9f)	-46	-156	108	25
Other statistical discrepancies (+/-)	412	-25	-200	-151
<b>Change in central government (S.1311) consolidated gross debt <sup>(1,2)</sup></b>	<b>2 364</b>	<b>1 090</b>	<b>-1 314</b>	<b>1 413</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>116 654</b>	<b>117 730</b>	<b>116 422</b>	<b>117 875</b>
Central government gross debt (level) (b) <sup>(2,5)</sup>	116 990	118 080	116 766	118 179
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	336	350	344	304

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.



**Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)**

Member State: Finland Data are in ...(millions of units of national currency) Date: 30/09/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
<b>Adjustments <sup>(3)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	M	M	M	M

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)**

Member State: Finland Data are in ...(millions of units of national currency) Date: 30/09/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>898</b>	<b>452</b>	<b>2 000</b>	<b>2 725</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-215</b>	<b>393</b>	<b>1 134</b>	<b>424</b>
Currency and deposits (F.2)	116	336	333	39
Debt securities (F.3)	-24	-27	15	47
Loans (F.4)	-80	-135	336	322
Increase (+)	151	314	456	750
Reduction (-)	-231	-449	-120	-428
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-80	-135	336	322
Increase (+)	151	314	456	750
Reduction (-)	-231	-449	-120	-428
Equity and investment fund shares/units (F.5)	234	225	131	-103
Portfolio investments, net <sup>(2)</sup>	44	286	-55	156
Equity and investment fund shares/units other than portfolio investments	190	-61	186	-259
Increase (+)	190	0	186	0
Reduction (-)	0	-61	0	-259
Financial derivatives (F.71)	L	L	L	L
Other accounts receivable (F.8)	-450	16	331	124
Other financial assets (F.1, F.6)	-11	-22	-12	-5
<b>Adjustments <sup>(3)</sup></b>	<b>250</b>	<b>-378</b>	<b>-1 349</b>	<b>69</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	L	L	L	L
Net incurrence (-) of other accounts payable (F.8)	282	-371	-934	124
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-30	-31	-31	-30
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-2	24	32	-25
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	-416	0
<b>Statistical discrepancies</b>	<b>-62</b>	<b>-325</b>	<b>-171</b>	<b>-318</b>
Difference between capital and financial accounts (B.9-B.9f)	-62	-325	-171	-318
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>871</b>	<b>142</b>	<b>1 614</b>	<b>2 900</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>19 404</b>	<b>19 575</b>	<b>21 190</b>	<b>24 090</b>
Local government gross debt (level) (b) <sup>(2)</sup>	19 625	19 767	21 381	24 281
Local government holdings of other subsectors debt (level) (c) <sup>(2)</sup>	221	192	191	191

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

- (1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.  
(2) Consolidated within local government.  
(3) Due to exchange-rate movements.

- (4) Including capital uplift  
(5) AF.2, AF.3 and AF.4 at face value.

**Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)**

Member State: Finland Data are in ...(millions of units of national currency) Date: 30/09/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.131)</b>	<b>-2 917</b>	<b>-3 017</b>	<b>-2 866</b>	<b>-3 311</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>2 241</b>	<b>10 990</b>	<b>-1 100</b>	<b>1 167</b>
Currency and deposits (F.2)	-147	3 216	-2 290	-2 111
Debt securities (F.3)	-2 791	-833	-824	-4 467
Loans (F.4)	128	-908	110	364
Increase (+)	1 720	1 455	1 527	1 655
Reduction (-)	-1 592	-2 363	-1 417	-1 291
Short term loans (F.41), net	367	-820	78	131
Long-term loans (F.42)	-239	-88	32	233
Increase (+)	1 720	1 455	1 527	1 655
Reduction (-)	-1 959	-1 543	-1 495	-1 422
Equity and investment fund shares/units (F.5)	4 922	5 712	2 647	4 865
Portfolio investments, net <sup>(2)</sup>	4 922	5 712	2 647	4 865
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	2 751	3 327
Other accounts receivable (F.8)	129	3 803	-3 494	-811
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>184</b>	<b>-7 770</b>	<b>3 655</b>	<b>1 387</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	1 443	-4 722	0	0
Net incurrence (-) of other accounts payable (F.8)	-1 259	-3 049	3 655	1 387
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	1	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-312</b>	<b>271</b>	<b>-232</b>	<b>-100</b>
Difference between capital and financial accounts (B.9-B.9f)	-299	266	-203	-102
Other statistical discrepancies (+/-)	-13	5	-29	2
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>-804</b>	<b>474</b>	<b>-543</b>	<b>-857</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1 362</b>	<b>1 117</b>	<b>1 715</b>	<b>574</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	2 352	2 826	2 283	1 426
Social security holdings of other subsectors debt (level) (c) <sup>(5)</sup>	990	1 709	568	852

**\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.**

Member State: Finland Data are in ...(millions of units of national currency) Date: 30/09/2020		Year				
		2016	2017	2018	2019	2020
Statement Number		final	half-finalized	half-finalized	half-finalized	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	4 371	4 621	4 711	4 406	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>	[Blue shaded area with horizontal lines]				
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:	[Blue shaded area with horizontal lines]				
	ii) the reasons for these differences:	[Blue shaded area with horizontal lines]				
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	218 508	226 062	234 402	241 719	234 531
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					